MEMO ENDORSEI

U.S. Department of Justice



United States Attorney
Southern District of New York

86 Chambers Street, 3rd Floor New York, New York 10007

July 9, 2007

VIA FACSIMILE

Hon. Paul A. Crotty
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 735
New York, New York 10007

Re:

Viruet v. United States of America

07-cv-3710 (PAC)

Dear Judge Crotty:

Application GRANTED SO Ordered JUL 0 9 2007

ELECTRONICALLY FILED

USDS SDNY

DOCUMENT

This Office represents the defendant, the United States of America (the "Government"), in the above-referenced tax refund action. Taxpayer alleges that the Internal Revenue Service ("IRS") deposited her tax refund into an incorrect bank account. As set forth in the Complaint and Exhibit A thereto, the IRS deposited the taxpayer's refund in the account indicated by the taxpayer, which the taxpayer now alleges was an incorrect account. (Compare Compl. ¶¶ 9, 13 with Ex. A at 2.) Plaintiff's Complaint alleges, and the Government has confirmed, that the direct deposit was sent to an account at HSBC: As a result, the Government has contacted HSBC and is attempting to resolve this issue without the need for further litigation.

The Government's answer or other response to the complaint is due today. However, given the facts of the case and the Government's attempt to informally resolve this issue, the Government requests an extension of 30 days of the deadline for the Government's response until August 8, 2007.

This is the Government's first request for an extension. The Government has left messages for opposing counsel but has been unable to reach opposing counsel. Thank you for your consideration of this request.

Respectfully,

MICHAEL J. GARCIA
United States Attorney
for the Southern District of New York

By:

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